



## ORLEANS PARISH ASSESSOR'S OFFICE

ERROLL G. WILLIAMS, ASSESSOR

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1300 Perdido Street | City Hall-Room 4E01 | New Orleans, Louisiana 70112

July 26, 2019

The Honorable Helena Moreno  
Councilmember At Large  
City Hall – Suite 2W40  
1300 Perdido Street  
New Orleans, La. 70112

RE: ITE #20100720

ITE: #20100917

Dear Councilmember Moreno:

The Orleans Parish Assessor's Office acknowledges receipt of your correspondence dated July 1<sup>st</sup>, and 18<sup>th</sup> on the above referenced properties which apparently have Industrial Tax Exemption contracts that will not be renewed for another five years. We are thankful for you bringing to our attention the result of their status from the last Louisiana Economic Development meeting.

I apologize for not responding sooner however, the annual preparation of our 2020 tax rolls are our priority and needed our attention. The cancellation of Industrial Tax Exemption contracts are also part of this annual process. However, we do not cancel these type exemptions until we receive a written notice of cancellation from the Louisiana Department of Economic Development. Exemptions are issued and cancelled under the guidelines of La. 47:1966 which ensures local governments receive the revenues they are entitled. The Louisiana Tax Assessors Association recently met and developed recommended policies for the handling of these type contracts in full view of recent law changes to Industrial Tax Exemptions.

Thank you for reminding us on how vital the timing of our exemption cancellations are and its impact on the City's revenue stream and service delivery. I am sorry to learn our failure to move on cancelling these contracts based upon your updates on their status made it appear that the assessor's office does not understand its role in government.

While we do understand your interest in this matter, we disagree that there is a critical issue of fairness and that we are ignoring the cancellations.

This is not the case as a former City's Director of Finance and Chief Administrative Officer, I understand the City's financial situation and have embraced your agenda and coordinated with all departments when there is a common agenda. I am hopeful that in the future our relationship will continue to be just as fruitful.

To help you understand this process, please be advised that in Orleans Parish, August 1<sup>st</sup> each year determines if a property is exempt or taxable for the forthcoming tax year. This means that an exemption once granted is good for the entire tax year per judicial decisions unless it is a government owned property where the rules are different. Any issuance or cancellation of an exemption (i.e., ITE, RTA, IDB) granted after a tax year has been closed is processed by the assessor's office when necessary and requires the approval of the Louisiana Tax Commission under La. R.S. 47:1990.

While we do appreciate your concerns for this process, the assessor's office is aware of its role and responsibility to all branches of government. We will cancel these exemptions at the appropriate time and will continue to carry out our duties in the best interest of both the City and the citizens of New Orleans.

Sincerely,

A handwritten signature in dark ink, appearing to read "Erroll G. Williams", enclosed within a hand-drawn oval.

Erroll G. Williams, Assessor

Parish of Orleans

cc: Marina Kahn  
Lisa Ross